2015 Semi-Monthly Dental Rate

For active full time, part time employees and council aides

DPPO Plan

	DPPO High	DPPO Low
Employee Only	\$14.74	\$9.93
Employee + Spouse*	\$30.21	\$18.86
Employee + Child(ren)	\$39.05	\$21.84
Employee + Family*	\$49.36	\$30.78

DHMO Plan

	DHMO High	DHMO Low
Employee Only	\$6.77	\$4.57
Employee + Spouse*	\$11.66	\$7.83
Employee + Child(ren)	\$13.55	\$8.15
Employee + Family*	\$20.67	\$12.19

^{*} Includes Same-Sex Spouse

Delta Dental DPPO DHMO www.deltadentalins.com

800-521-2651 800-422-4234

Domestic Partner (DP) Semi-Monthly Dental Rates

	DPPO High		
	Pre-Tax	Post-Tax	Total Per Paycheck
Employee + DP	\$14.74	\$15.47	\$30.21
Employee + DP + DP Child	\$14.74	\$34.62	\$49.36
Employee + Child + DP	\$39.05	\$10.31	\$49.36
Employee + DP + Child + DP Child	\$14.74	\$34.62	\$49.36

	DPPO Low		
	Pre-Tax	Post-Tax	Total Per Paycheck
Employee + DP	\$9.93	\$8.93	\$18.86
Employee + DP + DP Child	\$9.93	\$20.85	\$30.78
Employee + Child + DP	\$21.84	\$8.94	\$30.78
Employee + DP + Child + DP Child	\$9.93	\$20.85	\$30.78

		DHMO High	
	Pre-Tax	Post-Tax	Total Per Paycheck
Employee + DP	\$6.77	\$4.89	\$11.66
Employee + DP + DP Child	\$6.77	\$13.90	\$20.67
Employee + Child + DP	\$13.55	\$7.12	\$20.67
Employee + DP + Child + DP Child	\$6.77	\$13.90	\$20.67

	DHMO Low		
	Pre-Tax	Post-Tax	Total Per Paycheck
Employee + DP	\$4.57	\$3.26	\$7.83
Employee + DP + DP Child	\$4.57	\$7.62	\$12.19
Employee + Child + DP	\$8.15	\$4.04	\$12.19
Employee + DP + Child + DP Child	\$4.57	\$7.62	\$12.19

<u>Note:</u> Under IRS rules, pre-tax dollars may not be used to pay for the domestic partner's and children's health insurance coverage; and the employee must report the estimated value of the employer's financial contribution towards health insurance coverage as taxable wages (Imputed Income) for their domestic partner and children that are not the employee's legal tax dependents. Employees should consult a qualified tax advisor for assistance.